



# 2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

## Filing Requirements for Most Clients

Read down the first column to find your client's filing status at the end of 2011. Read across to find the age of your client at the end of 2011 and the number of dependents they claim for 2011. File a tax return if either the California gross income or the California adjusted gross income exceeds the listed amount for their filing status, age, and number of dependents.

On 12/31/2011 my clients' filing status was:	And my clients' age was:	California Gross Income			California Adjusted Gross Income		
		Number of Dependents			Number of Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household	Under 65	15,152	25,652	33,527	12,122	22,622	30,497
	*65 or older	20,252	28,127	34,427	17,222	25,097	31,397
Married Filing Jointly/RDP or Married Filing Separately/RDP (with combined incomes*)	Under 65	30,305	40,805	48,680	24,244	34,744	42,619
	*65 or older (1 spouse or RDP)	35,405	43,280	49,580	29,344	37,219	43,519
	*65 or older (both spouses or RDPs)	40,505	48,380	54,680	34,444	42,319	48,619
Qualifying Widow/Widower	Under 65		25,652	33,527		22,622	30,497
	*65 or older		28,127	34,427		25,097	31,397
Dependent of another person. (Any filing status, any age)		More than your client's standard deduction.  *Married filing separate filing status may be different.					

**California Gross Income** is all income your clients' received in the form of money, goods, property, and services that are not exempt from tax. Gross income does not include any adjustments or deductions.

**California Adjusted Gross Income (AGI)** is your clients' federal adjusted gross income from all sources reduced or increased by all California adjustments.

**Note:** If your clients' 65th birthday is on January 1, 2012, they are considered to be age 65 on December 31, 2011.